

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
CHARLESTON DIVISION**

Frances M. Bellingrath Atkins,	)	
	)	
	)	
	)	
Plaintiff,	)	
vs.	)	
	)	
United States of America by and	)	
through the Commissioner of the Internal	)	
Revenue Service, and Pratt-Thomas & Gumb,	)	Case No.: 2:06-900-CWH
P.A.	)	
	)	
Defendants.	)	
	)	<b>ORDER</b>
Pratt-Thomas & Gumb, P.A.	)	
	)	
Third-Party Plaintiff,	)	
	)	
vs.	)	
	)	
Charles A. Atkins,	)	
	)	
Third-party Defendant	)	
	)	

On March 20, 2006, the plaintiff commenced this action seeking to prevent the Internal Revenue Service (“IRS”) from collecting an alleged tax liability through a levy of an escrow account in which the defendant, Pratt-Thomas & Gumb, P.A. (“Pratt-Thomas”), is the escrow agent. On March 31, 2006, Pratt-Thomas answered and filed a cross-claim against the IRS and a third-party action against Charles A. Atkins.

Pratt-Thomas claims no ownership in the money held in the escrow account. Pratt-Thomas alleges that as of March 31, 2006, the amount held in the escrow account totaled \$2,657,005.58. On March 31, 2006, Pratt-Thomas deposited the entire escrow amount with the Clerk. Pursuant to Rule 22 of the Federal Rules of Civil Procedure and Local Rule 67.01(A), the

Clerk is directed to place the entire amount in dispute, \$2,657,005.58, in an interest bearing account and hold the same until further order of the Court.

**AND IT IS SO ORDERED.**



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April 3, 2006  
Charleston, South Carolina

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**C. WESTON HOUCK**  
**UNITED STATES DISTRICT JUDGE**